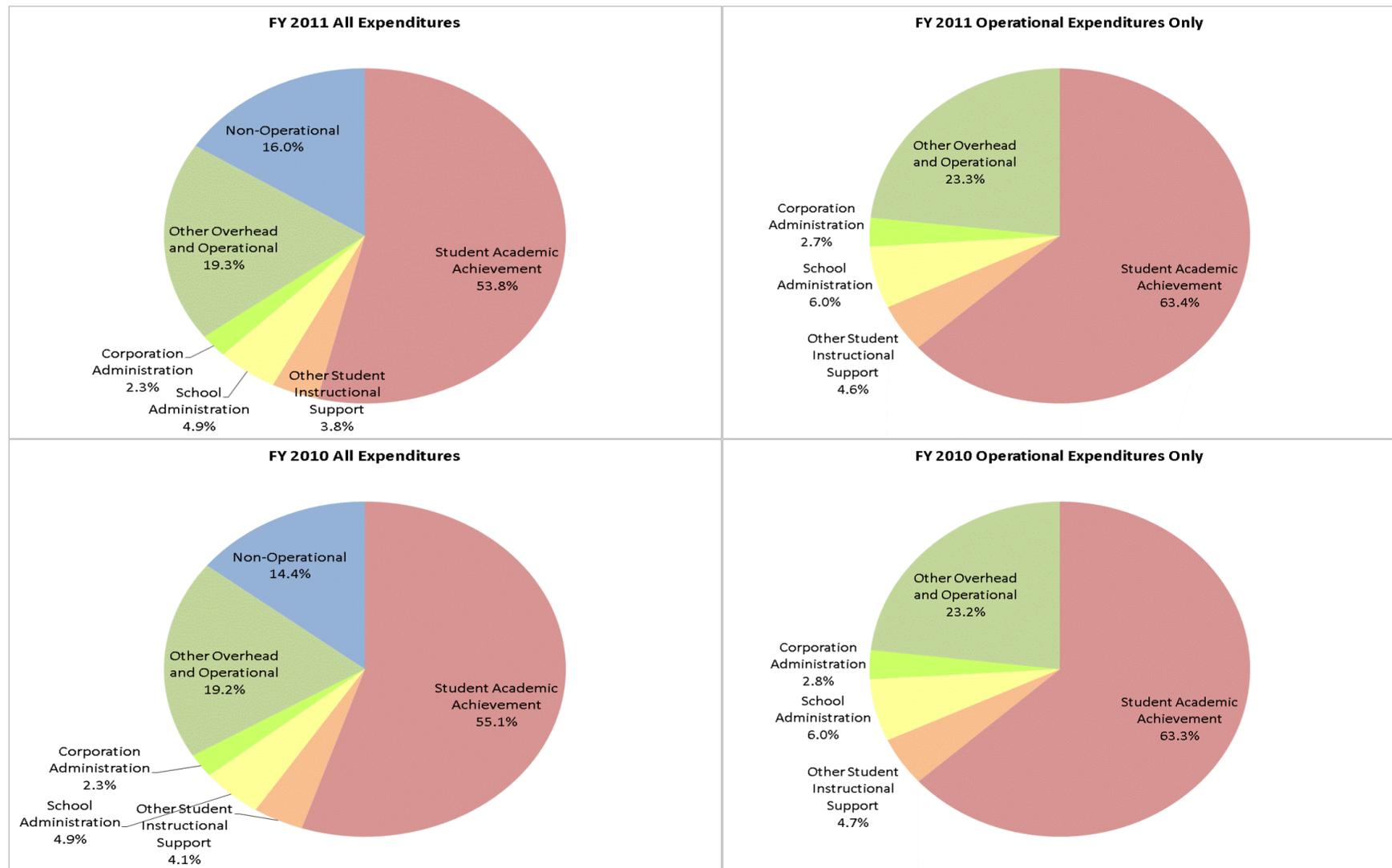


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jay School Corp (3945)

Jay School Corp (3945)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$19,102,014	57.4%	\$22,324,686	54.6%	\$21,651,395	55.1%	\$21,668,774	53.8%
Student Instructional Support	\$2,654,258	8.0%	\$3,382,652	8.3%	\$3,536,054	9.0%	\$3,497,350	8.7%
Overhead and Operational	\$6,718,266	20.2%	\$8,386,105	20.5%	\$8,443,190	21.5%	\$8,673,278	21.5%
Nonoperational	\$4,794,030	14.4%	\$6,765,805	16.6%	\$5,661,814	14.4%	\$6,436,111	16.0%
Grand Total	\$33,268,568		\$40,859,248		\$39,292,453		\$40,275,513	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	65.4%	62.9%	64.1%	62.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jay School Corp (3945)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$5,543,492	\$5,148,800	\$8,285,583	\$8,852,040	60%	72%	7%
	11200 Regular Programs; Middle/Junior High	\$1,506,394	\$2,146,233	\$3,021,872	\$3,237,152	115%	51%	7%
	11300 Regular Programs; High School	\$2,668,650	\$2,523,103	\$3,771,412	\$3,884,001	46%	54%	3%
	11350 Regular Programs; High School; Academic Honors Diploma		\$3,761	\$3,325	\$2,544		-32%	-23%
	11410 Vocational Education; Agriculture A		\$20,256	\$2,618	\$1,763		-91%	-33%
	11420 Vocational Education; Agriculture B	\$84,276	\$135,832	\$160,142	\$164,722	95%	21%	3%
	11440 Vocational Education; Health Occupations	\$39,330	\$47,266	\$83,375	\$81,429	107%	72%	-2%
	11450 Vocational Education; Consumer and Homemaking	\$82,470	\$95,356	\$157,641	\$164,646	100%	73%	4%
	11470 Vocational Education; Business Education	\$52,357	\$57,081	\$90,525	\$29,974	-43%	-47%	-67%
	11490 Vocational Education; Industrial Education B	\$121,467	\$59,260	\$89,786	\$85,306	-30%	44%	-5%
	11590 Other Vocational Education Programs	\$49,153	\$62,065	\$130,638	\$91,639	86%	48%	-30%
	11630 Regular Programs; Alternative Education Programs; High School	\$68,981		\$79,536	\$66,797	-3%		-16%
	12110 Gifted And Talented; Gifted and Talented	\$31,041	\$40,724	\$107,525	\$107,759	247%	165%	0%
	12210 Mental Disabilities; Mild Mental Disabilities	\$241,518	\$251,217	\$352,030	\$361,758	50%	44%	3%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$112,677	\$95,333	\$144,766	\$128,406	14%	35%	-11%
	12230 Mental Disabilities; Severe Mental Disabilities	\$130,699	\$71,308	\$188,889	\$211,304	62%	196%	12%
	12310 Physical Impairment; Orthopedic Impairment	\$34,203	\$43,325	\$44,197	\$26,677	-22%	-38%	-40%
	12320 Physical Impairment; Multiple Disabilities	\$12,917				-100%		
	12330 Physical Impairment; Visual Impairment	\$7,778	\$36,058	\$69,947	\$79,769	> 500%	121%	14%
	12340 Physical Impairment; Hearing Impairment	\$53,659	\$109,565	\$168,899	\$134,195	150%	22%	-21%
	12350 Physical Impairment; Homebound	\$76	\$39,977	\$29,772	\$47,506	> 500%	19%	60%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$209,343	\$250,928	\$290,907	\$270,647	29%	8%	-7%
	12520 Culturally Different; Compensatory		\$4,898	\$6,125			-100%	-100%
	12610 Learning Disability	\$516,638	\$720,252	\$1,609,469	\$1,411,653	173%	96%	-12%
	12710 Equal Opportunity At Risk	\$106,623	\$69,855	\$76,275	\$57,913	-46%	-17%	-24%
	12810 Special Education Preschool	\$154,313	\$222,131	\$340,589	\$307,656	99%	39%	-10%
	12900 Other Special Programs	\$3,143	\$14,777	\$34,452	\$26,963	> 500%	82%	-22%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$130,909	\$66,277	\$81,374	\$88,117	-33%	33%	8%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,823	\$460	\$321		-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$54,132		\$61,221		-100%		-100%
	14200 Summer School Programs; Middle/Junior High School	\$13,221	\$4,348	\$105,507	\$4,775	-64%	10%	-95%
	14300 Summer School Programs; High School	\$38,976	\$18,711	\$21,045		-100%	-100%	-100%
	16100 Remediation Testing	\$80,166	\$69,986	\$91,127	\$92,507	15%	32%	2%
	16200 Preventive Remediation	\$40,123	\$17,213	\$20,850	\$22,442	-44%	30%	8%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$43,815	\$46,865	\$39,046	\$34,056	-22%	-27%	-13%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$207,802	\$169,772	\$149,584	\$95,345	-54%	-44%	-36%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,116				-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$35,110				-100%	
	22220 Library/Media Services; School Library	\$439,392	\$416,495	\$596,379	\$551,582	26%	32%	-8%
	22230 Library/Media Services; Audiovisual	\$8,883	\$12,427	\$14,169	\$14,470	63%	16%	2%
	22240 Library/Media Services; Educational Television	\$72,548	\$5,012		\$4,871	-93%	-3%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$491,459	\$64,626	\$471,177	\$82,417	-83%	28%	-83%
	22360 Instruction, Related Technology; Network Support		\$176,436	\$377,663	\$571,910		224%	51%
	22900 Other Support Service, Instructional Staff			\$46	\$5,900			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$105,699	\$248,153	\$281,590	\$266,162	152%	7%	-5%
	26497 2007 Account Code - Teachers Retirement Fund	\$713,084	\$756,220					
Student Academic Achievement Total		\$14,274,345	\$14,377,469	\$21,651,395	\$21,668,774	52%	51%	0%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$248,873	\$302,727	\$464,967	\$465,839	87%	54%	0%
	21320 Health Services; Medical Services	\$21,372	\$248			-100%	-100%	
	21340 Health Services; Nurse Services	\$161,792	\$196,295	\$423,699	\$387,887	140%	98%	-8%
	21390 Health Services; Other Health Services	\$43,137	\$49,191	\$76,078	\$85,348	98%	74%	12%
	21420 Psychological Testing	\$65,670	\$84,961	\$150,030	\$129,764	98%	53%	-14%
	21490 Other Psychological Services	\$719	\$4,378	\$1,125	\$882	23%	-80%	-22%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$124,051	\$148,470	\$249,389	\$262,278	111%	77%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jay School Corp (3945)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	21810 Special Education Administration; Service Area Direction	\$98,473	\$89,125	\$230,924	\$190,921	94%	114%	-17%
	24100 Office of The Principal	\$1,199,847	\$1,181,319	\$1,939,843	\$1,974,431	65%	67%	2%
Student Instructional Support Total		\$1,963,933	\$2,056,715	\$3,536,054	\$3,497,350	78%	70%	-1%
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$23,830	\$26,847	\$26,694	\$33,608	41%	25%	26%
	23150 Board of Education; Legal Services	\$129,203	\$55,974	\$32,314	\$63,334	-51%	13%	96%
	23160 Board of Education; Promotion Expenses	\$3,355	\$1,568	\$1,252	\$813	-76%	-48%	-35%
	23190 Board of Education; Other Governing Body Services			\$49	\$165			239%
	23210 Executive Administration; Office of The Superintendent	\$122,787	\$134,503	\$279,595	\$266,886	117%	98%	-5%
	23290 Executive Administration; Other Executive Administration Services	\$103,832	\$35,160	\$162,777	\$141,299	36%	302%	-13%
	25110 Fiscal Services; Office of The Business Manager	\$230,956	\$233,295	\$385,525	\$390,928	69%	68%	1%
	25191 Other Fiscal Services; Refund of Revenue	\$661	\$63	\$3,860	\$1,830	177%	> 500%	-53%
	25195 Other Fiscal Services; Bank Account Service Charge	\$759	\$4,776	\$78	\$95	-87%	-98%	22%
	25199 Other Fiscal Services; Other			\$3	\$4,918			> 500%
	25400 Planning, Research, Development and Evaluation	\$18,157	\$4,708	\$5,041	\$5,432	-70%	15%	8%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,171,680	\$2,650,214	\$3,552,746	\$3,427,052	58%	29%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$16,096	\$140,805	\$41,653	\$52,183	224%	-63%	25%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$152,645	\$189,878	\$346,415	\$452,671	197%	138%	31%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,936	\$2,915					
	26499 2007 Account Code - Other	\$116,461	\$216,675					
	26600 Operation and Maintenance of Plant Services; Security Services	\$14,888	\$18,779	\$18,869	\$21,898	47%	17%	16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$103,422	\$223,415	\$108,268	\$108,372	5%	-51%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$180	\$180	\$180		-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$69,059	\$49,101	\$91,982	\$115,225	67%	135%	25%
	27100 Student Transportation; Vehicle Operation	\$666,996	\$626,753	\$1,296,909	\$1,331,275	100%	112%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$305,074	\$423,676	\$473,520	\$532,559	75%	26%	12%
	27400 Student Transportation; Purchase of School Buses	\$15,918			\$14,470	-9%		
	27500 Student Transportation; Insurance on Buses	\$28,323	\$60,000	\$21,236	\$18,406	-35%	-69%	-13%
	27700 Student Transportation; Contracted Transportation Services		\$559				-100%	
	27900 Student Transportation; Other Student Transportation Services	\$11,633	\$9,795	\$37,702	\$49,003	321%	400%	30%
	27910 Student Transportation; Bus Driver Training	\$450	\$433	\$570	\$200	-56%	-54%	-65%
	31100 Food Services Operations; Service Area Direction	\$175,868	\$195,468	\$462,782	\$494,400	181%	153%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$807,024	\$870,382	\$1,063,732	\$1,111,898	38%	28%	5%
	31300 Food Services Operations; Food Delivery	\$12,236	\$15,521	\$13,753	\$18,014	47%	16%	31%
	31900 Other Food Services	\$6,501	\$7,549	\$15,685	\$16,343	151%	116%	4%
Overhead and Operational Total		\$5,310,931	\$6,198,995	\$8,443,190	\$8,673,278	63%	40%	3%
Nonoperational								
	33200 Community Recreation	\$1,287	\$3,166	\$3,052	\$3,872	201%	22%	27%
	33400 Athletic Coaches	\$306,731	\$317,887	\$370,319	\$378,202	23%	19%	2%
	33930 Latch Key Kid Program	\$66,023	\$64,641	\$62,151	\$69,458	5%	7%	12%
	33950 Step Ahead	\$18,574				-100%		
	33990 Other Community Services; Other	\$1,717	\$55,288	\$19,650	\$8,278	382%	-85%	-58%
	43000 Facilities Acquisition and Construction; Professional Services	\$168,948		\$27,723	\$96,058	-43%		246%
	45100 Building Acquisition, Construction and Improvements	\$1,448,006	\$1,851,664	\$415,371	\$537,634	-63%	-71%	29%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$967,792	\$955,030	\$95,998		-100%	-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$26,454	\$10,931	\$100,451		280%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,750	\$198,608	\$215,217	\$293,861	> 500%	48%	37%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment				\$84,088			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$595,354	\$579,560	\$160,566	\$405,175	-32%	-30%	152%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$62,189				-100%		
	51100 Debt Services; Principal on Debt; Bonds			\$610,000	\$745,000			22%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$142,786	\$17,425	\$18,877	\$17,425	-88%	0%	-8%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$104,262				-100%		
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$85,799	\$644,662			-100%	-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt				\$263,489			
	52100 Debt Services; Interest on Debt; Bonds	\$170,419	\$772,094	\$651,929	\$360,415	111%	-53%	-45%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$50,401	\$76,381	\$23,450	\$9,065	-82%	-88%	-61%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Jay School Corp (3945)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	52300 Debt Services; Interest on Debt; Emergency Loans	\$1,220				-100%		
	52400 Debt Services; Interest on Debt; School Bus Loans	\$20,237				-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$407,777	\$874,000	\$2,780,000	\$2,800,000	> 500%	220%	1%
	54200 Common School Fund; Principal		\$77,527	\$196,580	\$263,639		240%	34%
Nonoperational Total		\$4,631,272	\$6,514,389	\$5,661,814	\$6,436,111	39%	-1%	14%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$447,173	\$375,236					
	26492 2007 Account Code - Social Security	\$1,286,941	\$1,251,989					
	26493 2007 Account Code - Workmen's Compensation	\$84,576	\$34,292					
	26494 2007 Account Code - Group Insurance	\$5,102,054	\$10,040,516					
	26496 2007 Account Code - Unemployment Compensation	\$3,694	\$9,648					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$163,650						
Prorated By Fund Total		\$7,088,087	\$11,711,681					